Military Police Complaints Commission

2013–14

Departmental Performance Report

The Honourable Robert Nicholson
Minister of National Defence

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year (FY).

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results, and associated resource requirements covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed FY, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given FY. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the FY, and authorities used for that same FY. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Chairperson's Message

I am pleased to present the Military Police Complaints Commission (MPCC) 2013-14 Departmental Performance Report.

In 2013-14, the MPCC completed and monitored numerous conduct investigations in addition to interference complaints, fully achieving our priorities. The MPCC also made significant changes to the organization over the last year by implementing a systematic change management approach to improve its services. In addition, the MPCC anticipates releasing the Fynes Interim Report by the beginning of May 2014. The MPCC also continued an investigation into a multi-jurisdictional Conduct Complaint.

The MPCC also welcomed a new Commission Member, Michel Séguin, to the team who contributes to our role as a police oversight tribunal specializing in the review of military police conduct and interference complaints independent to the Canadian Armed Forces and the Department of National Defence.

In addition, the MPCC continued to reach out to the community, stakeholders and the Military Police Training Academy through the Outreach Program while gathering a deeper understanding regarding the values of the MPCC's achievements and results of our investigations, including valuable insight into understanding the challenges faced by the Military Police and the community they serve.

The MPCC's contributions are as a result of the dedicated staff who are committed to achieving results toward ensuring quality military policing and maintaining the confidence and support of those the Military Police serve. Enclosed, I therefore present the MPCC's achievements, results and accomplishments.

Glenn M. Stannard, O.O.M.
Chairperson

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Robert Nicholson, Minister of National Defence

Institutional Head: Glenn M. Stannard, Chairperson

Ministerial Portfolio: Defence Portfolio

Enabling Instrument(s): *National Defence Act*[i], **Part IV**

Year of Incorporation / Commencement: 1998

For more information, please visit the MPCC's website[ii].

Organizational Context

Raison d'être

On behalf of all Canadians, the Military Police Complaints Commission (MPCC) exists to provide greater public accountability by the Military Police (MP) and the chain of command in relation to MP activities. The MPCC derives its mandate from Part IV of Canada's *National Defence Act*[iii] (NDA).

Responsibilities

The MPCC's mandate is to:

- review and investigate complaints concerning MP conduct; and
- investigate allegations of interference in MP investigations.

The MPCC's mission is to promote and ensure the highest standards of conduct of MP in the performance of policing duties and to discourage interference in any MP investigation.

The MPCC fulfils its mandate and mission by exercising the following responsibilities:

- monitoring investigations by the Canadian Forces Provost Marshal[iv] (CFPM) of MP conduct complaints[v];
- reviewing the disposition of those complaints at the request of the complainant;
- investigating interference complaints[vi]; and
- conducting public interest investigations and hearings[vii].

In fulfilling its independent civilian oversight responsibilities, the MPCC has a crucially important working relationship with the CFPM and the Deputy Commander Canadian Forces Military Police Group/Professional Standards[viii] (DComd CF MP Gp/PS). On April 1, 2011, the CFPM assumed full command of all MP members who are directly involved in policing. The CFPM also assigns MP elements to other supported commanders under operational command.

The DComd CF MP Gp/PS manages public complaint and internal MP conduct investigations and ensures adherence to the *Military Police Professional Code of Conduct*[ix].

Fostering a mutually respectful working relationship between the MPCC, the CFPM and DComd CF MP Gp/PS facilitates the conduct of complaint investigations and the likelihood recommendations will be accepted and implemented.

For more information on the MPCC, please visit the MPCC's About Us[x] web page.

Strategic Outcome(s) and Program Alignment Architecture

1. Strategic Outcome: Conduct complaints against the MP and interference complaints by the MP are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence (DND) and/or the Canadian Armed Forces (CAF).

1.1 Complaints Resolution:

Internal Services

Organizational Priorities

Organizational Priorities

Priority 1	Type[1]	Strategic Outcome(s) [and/or] Program(s)
Priority 1: Improving the effectiveness and efficiency of the complaints resolution process.	Ongoing	Complaints Resolution
Summary of Progress		
Continued, Effective Collaboration: The MPCC continues to work with the CFPM, the DComd CF MP Gp/PS and other senior MP staff to foster an environment that supports the acceptance and implementation of recommendations. **Outreach:** The MPCC continued its Outreach Program at CAF bases and its presentations to participants at the Military Police Training Academy in Borden, Ontario. These base visits and other presentations allow stakeholders to gain a further appreciation of the MPCC, how it operates and allows the MPCC to further expand its knowledge of the mandate.		

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority 2	Type[2]	Strategic Outcome(s) [and/or] Program(s)
Priority 2: Resolution of complaints in a timelier manner and provision of meaningful recommendations.	Ongoing	Complaints Resolution
Summary of Progress		
Refining the Planning and Conduct of Investigations: The MPCC continues to review and explore innovative ways to plan and coordinate investigations in a timely manner, and complete investigations resulting in meaningful recommendations for changes in MP conduct (including addressing systemic issues) that are accepted and implemented.		

Priority 3	Type[3]	Strategic Outcome(s) [and/or] Program(s)
Priority 3: Improving Governance	Ongoing	Internal Services
Summary of Progress		
Review and Update of the MPCC Management Accountability Frameworks (MAF): The MPCC continues to review, update and streamline new requirements into its management accountability frameworks aligned with the government-wide MAF. The MPCC undergoes self-assessments through management reviews, including all formal evaluations and audits, to validate the frameworks and other instruments. For example, the MPCC completed the review of its staffing files and bid solicitation / contract files improving compliances while demonstrating strong stewardship.		

2. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.
3. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Operational Demands	The MPCC manages an unpredictable and diverse portfolio of conduct and interference complaints involving complex and often unique issues. Investigating these complaints represents a significant workload for staff and Commission Members involving significant resources, intensive research and data gathering, as well as detailed analyses of voluminous recorded and written evidence. Such activities impact the duration of investigations, the resources and time required to prepare Interim and Final Reports, as well as the overall cost. When investigations result in a decision to hold a Public Interest Hearing (PIH), the process is even further complicated and costly, often involving the need to seek additional funding, as well as addressing detailed internal and external logistical issues. The MPCC continued to follow its critical path while remaining open to possible improvements and refinements to accommodate unique circumstances. It examined case management, administrative and other options, such as procedural efficiencies and technology applications, in order to ensure available resources continue to be optimized.	Complaints Resolution
Financial Resources	The MPCC has operated with a budget of $3.5M since Fiscal Year 2006-07. The MPCC has been able to cover the shortfalls associated with increased salaries due to collective agreements by using salary surpluses from	Complaints Resolution Internal Services

	vacant positions. Due to increased operational demands and being fully staffed, the MPCC conducted a review of the organization's ongoing reference levels to align it with our current structure and operational needs and has identified a significant operational shortfall that is no longer feasible for the MPCC. In December 2013, the MPCC sought and received additional funds to increase its budget to mitigate this risk and address the financial shortfall.	
Legislative Initiatives	Following the results of the Second Independent Review of the NDA and Bill C-15 – *Strengthening Military Justice in the Defence of Canada Act*, the MPCC continued to monitor its concerns including: access to relevant information and evidence in order to fully and credibly investigate complaints and thereby discharge its mandate as Parliament envisioned and as the public rightly expects; authority of the Vice Chief of the Defence Staff to direct specific MP investigations; and potential impact of this provision on retaining the CFPM's independence from the chain of command in the conduct of individual law enforcement investigations.	Complaints Resolution
Human Resources	The MPCC's effectiveness depends, to a great degree, on its knowledge and stable workforce. However, like all micro-agencies, it is difficult to retain employees when the size and flatness of the organization impacts opportunities for advancement.	Complaints Resolution Internal Services

	As a micro-agency, one MPCC employee may oversee several programs and services. When staffing a position is lengthy, these delays result in increased costs to the MPCC who relies on the use of consultants to oversee the duties of the vacant position. As well, the MPCC must also transfer some, if not all, duties thereby increasing the workload of other employees who are already fulfilling their existing responsibilities. The MPCC stresses effective human resource planning, anticipating potential staff turnover and developing staffing strategies to help ensure knowledge is retained through activities (such as knowledge transfer and employee learning plans) and vacancies are appropriately filled as quickly as possible. However, increased accountability and transparency standards have lengthened the staffing process and made it more difficult to staff positions in a timely manner. The MPCC's Human Resource Framework – Plans and Strategies will be updated to align with the Common Human Resource Business Plan (CHRBP), which was endorsed as the government-wide standard for managing human resources. With the mitigating strategy to address the program integrity, the MPCC created human resources advisors to further strengthen management of its staffing and other human resources programs, services and products.	
Collaboration	The MPCC continued to have discussions with the CFPM, the DComd CF MP Gp/PS and other	Complaints Resolution

	senior MP staff to examine, address and resolve issues and to further strengthen the complaints resolution process. Recommendations contained in the MPCC's Interim and Final Reports of investigations are not binding on the CAF and the DND. However, they do provide the opportunity to further enhance transparency and accountability. The MPCC continued to foster productive working relationships in order to facilitate the conduct of investigations and increase the likelihood recommendations would be accepted and implemented.	
Mandatory Contracting/Procurement	Since the Core Control Audit, the MPCC has re-aligned its policies and procedures to ensure mandatory contracting and procurement requirements are followed including the increased documentation required by legislation, regulations and policies. The MPCC continued to train staff and advise them of any changes to procedures. It is essential to continue innovative planning for any requirements regarding the contracting of professional services or procurement of goods. This includes increased consultation with contracting authorities at Public Works and Government Services of Canada (PWGSC) and increased documentation to meet policy compliance. This has impacted business operations because it has increased the workload on staff to ensure these requirements meet all the policy requirements. To the greatest degree possible, the MPCC staff will address these mandatory requirements, although	Complaints Resolution Internal Services

	operational effectiveness will always be paramount for the MPCC's achievement of its mandate. This continues to be a risk until such time as flexibility is provided to the MPCC to purchase low dollar value goods and/or services more efficiently.	

Some of the risks identified above are ongoing while others are short-term. The MPCC, as a micro-agency with limited resources, continues to strive to find creative and innovative ways to address and mitigate risks, whether ongoing or new. The MPCC continues to identify efficient ways of delivering services to meet the MPCC's strategic outcome, its mandates and services to Canadians, MP members, clients and stakeholders.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
5,615,071	5,615,071	11,243,698	5,520,205	5,723,493

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
21	15	6

Budgetary Performance Summary

As planned, the initial planned budget was $5.6M for 2013-14. In December 2013, the planned budget increased. The variance in the planned budget of $5.6M and the actual of $5.7M was attributed mainly to the timing of the funds in December. As a result, the MPCC had a surplus in salary and operating funds. The salary surplus was caused by the staffing delays for the new positions in addition to the vacancies of existing positions. The timing of the funds also caused delays in several new initiatives such as renovations, fit-up standards and the electronic document and records management system (EDRMS). Most of these initiatives required seeking outsource consultants and, with the bid solicitation requirements of the Government, the MPCC could not initiate a bid solicitation and identify companies because of a lack of funds to commit to the contracts or call-ups.

The Fynes PIH and the multi-jurisdictional case funding carry-forward and reprofiling funds from Fiscal Year (FY) 2012-13 into FY 2013-14 also contributed to the variance.

Additional Financial Information: Additional financial information on the MPCC's financial and expenditure management can be found on the MPCC's website[xi] in the Report on Plans and Priorities, Annual Reports, the Departmental Financial Report, Quarterly Financial Reports and Annual Financial Statements.

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome 1: Conduct complaints against the MP and interference complaints by the MP are resolved in a fair and timely manner and recommendations made are implemented by the DND and/or CAF.								
Complaints Resolution	4,215,191	4,215,191	2,808,098	2,804,094	8,505,552	3,304,537	2,715,243	3,139,156
Subtotal	4,215,191	4,215,191	2,808,098	2,804,094	8,505,552	3,304,537	2,715,243	3,139,156
Internal Services Subtotal	1,399,880	1,399,880	2,810,422	1,869,398	2,738,146	2,215,667	2,207,677	2,162,333
Total	5,615,071	5,615,071	5,618,520	4,673,496	11,243,698	5,520,205	4,922,920	5,301,489

As of December 2013, the MPCC's on-going budget increased from $3,561,961 to $4,673,496 and increased FTE from 21 to 30. The funding for the Fynes PIH and the multi-jurisdictional conduct review complaint are reflected in the MPCC program activities and complaints resolution, both of which are scheduled to end in FY 2014-15.

Alignment of Spending With the Whole-of-Government Framework

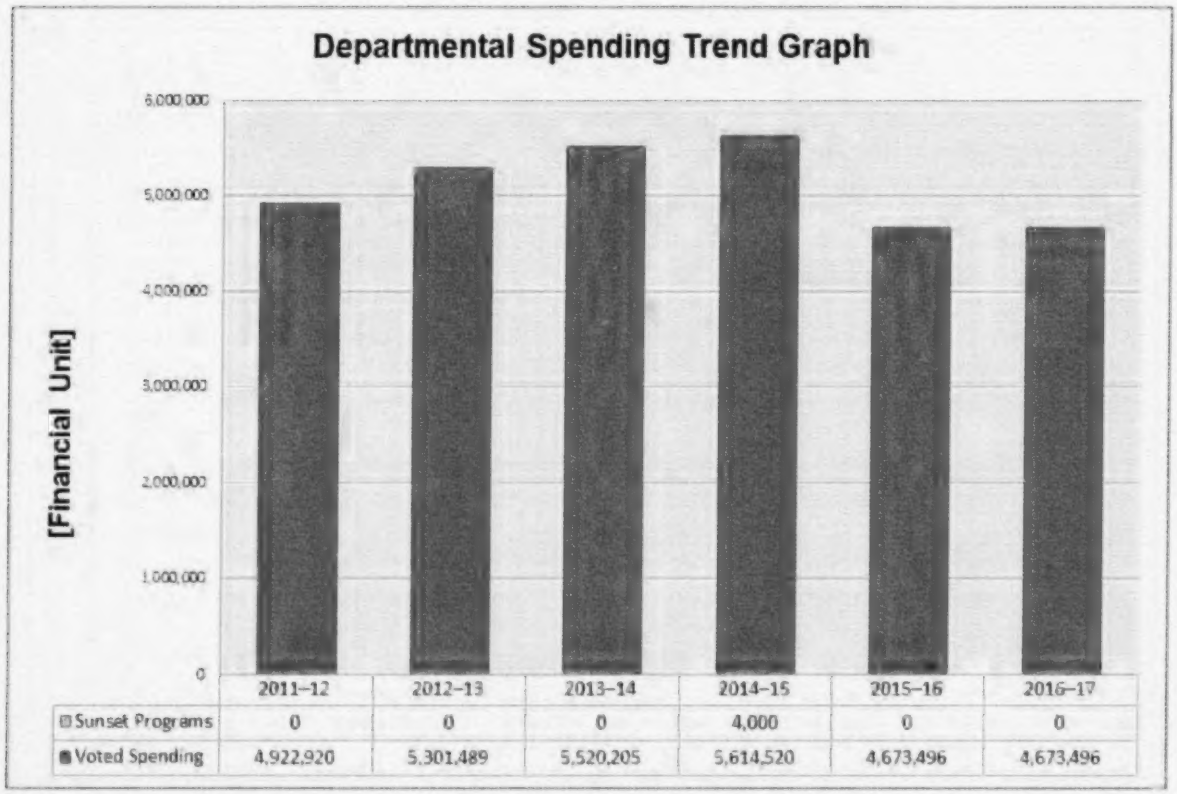
Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework[xii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
Conduct complaints against the MP and interference complaints by the MP are resolved in a fair and timely manner and recommendations made are implemented by the DND and/or CAF.	Complaints Resolution	Social Affairs	Safe and Secure Canada	5,520,205

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	0.0	0.0
Social Affairs	5,615,071	5,520,205
International Affairs	0.0	0.0
Government Affairs	0.0	0.0

Departmental Spending Trend



	2011–12	2012–13	2013–14	2014–15	2015–16	2016–17
Sunset Programs	0	0	0	4,000	0	0
Voted Spending	4,922,920	5,301,489	5,520,205	5,614,520	4,673,496	4,673,496

On April 1, 2013, the MPCC's reference level was $3,561,961 ongoing. As of December 2013, the MPCC's reference level increased from $3,561,961 to $4,673,496 to address program risks.

During the review period, the MPCC continued to receive additional funding to assist with the Fynes PIH and special funding for a multi-jurisdictional conduct review complaint. The majority of the additional funding has been allocated to the complaints resolution budget, although it was accounted for separately as the funds are limited to the Fynes PIH and the multi-jurisdictional conduct review complaint.

Estimates by Vote

For information on MPCC's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014*[xiii] on the Public Works and Government Services Canada website.

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome:

Conduct complaints against the Military Police (MP) and interference complaints by the MP are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence (DND) and/or the Canadian Armed Forces (CAF).

Program 1.1: Complaints Resolution

Description

This program aims to successfully resolve complaints about the conduct of the MP members as well as complaints of interference with MP investigations by overseeing and reviewing all complaints received. This program is necessary to help the MP to be as effective and as professional as possible in their policing duties or functions.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
4,215,191	4,215,191	8,505,552	3,304,537	5,201,015

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
8	7	3

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Recommendations resulting from investigations of conduct or interference complaints are accepted by the DND and/or the CAF.	70% of the recommendations accepted.	70%	90%

Investigations of conduct or interference complaints are resolved within targeted timeframes as established by the MPCC Chairperson.	70% resolved within adjusted timeframes established by the MPCC Chairperson.	70%	100%
70% of individual members receive remedial measures and/or improvements were made to MP policies and practices pursuant to investigations or conduct or interference complaints.	70% of recommendations implemented.	70%	78%
Number of presentations given on the mandate, roles and responsibilities of the MPCC.	10 presentations given	10	7

Performance Analysis and Lessons Learned

As of December 2013, the MPCC's on-going budget increased from $3,561,961 to $4,673,496 and increased FTE from 21 to 30.

For the program activity complaints resolution, the budget increased from $2,162,081 to $2,804,098.

The FTE for complaints resolution increased FTE from eight (8) to ten (10). Therefore, the Difference of three (3) against the Actual of seven (7) is based on the new FTE of ten (10). Due to the timing of the actual transfer of approved funds in December 2013, the MPCC incurred a surplus in salaries due to staffing delays.

The MPCC issues recommendations whereas the DND/CAF may or may not agree to accept. In FY 2013-14, the DND/CAF accepted 90% of the recommendations, which was slightly lower than previous years. The DND/CAF is consistently implementing the remedial measures and improvements based on the recommendations issued by the MPCC. The MPCC monitors the implementation of its recommendations and contributes towards a greater public accountability through the MP and the chain of command in relation to MP investigations.

The ongoing 100% met is due to the well-developed critical path and weekly case monitoring meetings. That being said, the timeframes for each complaint varies, therefore the critical path

timeline is adopted based on the size and complexity of the file, documents, number of witness, etc.

Lastly, even though the number of presentations was lower in FY 2013-14, the scheduled presentations cancelled during this period were rescheduled in FY 2014-15.

Please review the 2013 Annual Report for more information on its statistics and activities.

Internal Services

Description

Internal Services are groups of related activities and resources administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
1,399,880	1,399,880	2,738,146	2,215,667	522,479

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
13	8	10

Performance Analysis and Lessons Learned

As of December 2013, the MPCC's on-going budget increased from $3,561,961 to $4,673,496 and increased FTE from 21 to 30. The variance with the Internal Services resulted in a budget increase from $1,399,880 to $1,869,398.

The FTE for Internal Services increased from 13 to 18. Therefore, the Difference of ten (10) against the Actual of eight (8) is based on the new FTE of 18. Due to the later transfer of funds to

the MPCC, delays occurred in staffing these new positions and, as a result, caused a surplus in salaries by March 31, 2014.

As with most other small departments and agencies, Internal Services supports its program activities, including meeting requirements and demands from central agencies and increasing accountabilities as a result of audits, evaluations and other policy requirements.

With respect to Internal Service performance reporting, the MPCC continues to meet the targets. In the future, the MPCC will amend its indicator to reflect and align with the Treasury Board of Canada Secretariat (TBS) indicators applicable to the MPCC.

For more information on the internal services activities, please review the 2013 Annual Report.

Section III: Supplementary Information

Financial Statements Highlights

Military Police Complaints Commission
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	5,837,532	5,532,288	5,371,456	305,244	160,832
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	5,837,532	5,532,288	5,371,456	305,244	160,832
Departmental net financial position	(241,861)	35,164	(118,762)	277,025	153,926

Military Police Complaints Commission
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	511,423	446,627	64,796
Total net financial assets	427,783	256,437	171,346
Departmental net debt	83,640	190,190	(106,550)
Total non-financial assets	118,804	71,428	47,376
Departmental net financial position	35,164	(118,762)	153,926

Financial Statements

The financial highlights presented within this Departmental Performance Report are intended to serve as a general overview of the Commission's financial position and operations. The Commission's financial statements can be found on its website[xiv].

Supplementary Information Tables

The MPCC does not have Supplementary Information Tables.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[xv] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

How to reach the MPCC

- Call our information line:
  613-947-5625 or toll free at 1-800-632-0566
- Send us a fax:
  613-947-5713 or toll free at 1-877-947-5713
- Send us a letter:
  Military Police Complaints Commission
  270 Albert Street, 10th Floor
  Ottawa, ON K1P 5G8
- Visit us at the above address for a private consultation – appointments are recommended.
- Send us an email:
  commission@mpcc-cppm.gc.ca
- Visit our website:
  mpcc-cppm.gc.ca[xvi]
- Media inquiries:
  613-944-9349 or media@mpcc-cppm.gc.ca

Appendix: Definitions

Appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

Full-time Equivalent: Is a measure of the extent to which an employee represents a full person per year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework consisting of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

Non-budgetary Expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

Performance Indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

Performance Reporting: The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

Planned Spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

Plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

Priorities: Plans or projects an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

Program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and are treated as a budgetary unit.

Results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

Sunset Program: A time-limited program that does not have ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

Target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

Whole-of-government Framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i *National Defence Act*, http://laws-lois.justice.gc.ca/eng/acts/N-5/

ii Military Police Complaints Commission, http://www.mpcc-cppm.gc.ca/index-eng.aspx

iii *National Defence Act*, http://laws-lois.justice.gc.ca/eng/acts/N-5/

iv Canadian Forces Provost Marshal, http://www.forces.gc.ca/en/caf-community-support-services-military-police/index.page

v Conduct Complaints, http://www.mpcc-cppm.gc.ca/01/200/210-eng.aspx

vi Interference Complaints, http://www.mpcc-cppm.gc.ca/01/200/220-eng.aspx

vii Public Interest Investigations and Hearings, http://www.mpcc-cppm.gc.ca/01/200/230-eng.aspx

viii Deputy Commander Canadian Forces Military Police Group/Professional Standards, http://www.forces.gc.ca/en/caf-community-support-services-military-police/index.page

ix *Military Police Professional Code of Conduct*, http://lois-laws.justice.gc.ca/eng/regulations/SOR-2000-14/

x About Us, http://www.mpcc-cppm.gc.ca/01/100/100-eng.aspx

xi MPCC's website, http://www.mpcc-cppm.gc.ca/01/300/300-eng.aspx

xii. Whole-of-government Framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

xiii. *Public Accounts of Canada 2014*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

xiv The Commission's financial statements, http://www.mpcc-cppm.gc.ca/01/300/390/2013-14-eng.aspx

xv. *Tax Expenditures and Evaluations* publication, http://www.fin.gc.ca/purl/taxexp-eng.asp

xvi MPCC's website, mpcc-cppm.gc.ca